

AVISTA UTILITIES
WASHINGTON NATURAL GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Def. Debits, Credits & Regulatory Amorts
	Adjstment Number	3.02
	Workpaper Reference	G-PRA
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	(230)
23	Taxes	-
24	Total Admin. & General	<u>(230)</u>
25	Total Gas Expense	<u>(230)</u>
26	OPERATING INCOME BEFORE FIT	230
	FEDERAL INCOME TAX	
27	Current Accrual	48
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 182</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES
REGULATORY AMORTIZATION & DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized 2020 Expense	Expense Per Results	Adjustment		
<u>Deferred Debits and Credits</u>										
Customer Advances	10	(2,939)	(2,939)	-	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(567,846)	(567,846)	0	Test Year	14,594	14,594	(0)	905000 Cust Acctg	G-DDC-10
AFUDC					Rate Year	-	229,489	(229,489)	407319 AFUDC DFIT	
Sub-Total Deferred Debits and Credits		(570,785)	(570,785)	0		14,594	14,594	-229,489		

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2019

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		252000	252000	252000			252000	252000	252000		
	Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)	(14,835)	(11,804)	(3,031)				
	Dec 2019	(2,083,490)	(826,598)	(1,256,892)	(11,804)	(11,804)	0				
TOTAL		(4,222,664)	(1,845,314)	(2,377,350)	(26,639)	(23,608)	(3,031)				
	Divide by 2	±2	±2	±2	±2	±2	±2				
Beg/End Mo Avg		(2,111,332)	(922,657)	(1,188,675)	(13,320)	(11,804)	(1,516)				
	Jan 2019	(2,227,530)	(1,009,696)	(1,217,834)	(14,835)	(11,804)	(3,031)				
	Feb 2019	(2,174,806)	(1,008,408)	(1,166,398)	(14,498)	(11,804)	(2,694)				
	Mar 2019	(2,141,982)	(1,008,408)	(1,133,574)	(14,498)	(11,804)	(2,694)				
	Apr 2019	(2,148,199)	(1,024,614)	(1,123,585)	(14,498)	(11,804)	(2,694)				
	May 2019	(2,121,406)	(986,454)	(1,134,952)	(14,498)	(11,804)	(2,694)				
	Jun 2019	(2,139,921)	(976,302)	(1,163,619)	(13,825)	(11,804)	(2,021)				
	Jul 2019	(2,028,398)	(900,914)	(1,127,484)	(13,825)	(11,804)	(2,021)				
	Aug 2019	(2,085,674)	(900,914)	(1,184,760)	(13,825)	(11,804)	(2,021)				
	Sep 2019	(2,002,644)	(839,914)	(1,162,730)	(13,825)	(11,804)	(2,021)				
	Oct 2019	(1,994,016)	(803,054)	(1,190,962)	(11,804)	(9,783)	(2,021)				
	Nov 2019	(2,081,091)	(803,054)	(1,278,037)	(11,804)	(11,804)	0				
TOTAL		(25,256,999)	(11,184,389)	(14,072,610)	(165,055)	(139,627)	(25,428)				
	Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12				
Ave Monthly Average		(2,104,750)	(932,032)	(1,172,718)	(13,755)	(11,636)	(2,119)				

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
	Dec 2018	0					
	Dec 2019	0					
TOTAL		0					
	Divide by 2	±2					
Beg/End Mo Avg		0					
	Jan 2019	0					
	Feb 2019	0					
	Mar 2019	0					
	Apr 2019	0					
	May 2019	0					
	Jun 2019	0					
	Jul 2019	0					
	Aug 2019	2,649					
	Sep 2019	(162)					
	Oct 2019	(209,224)					
	Nov 2019	0					
TOTAL		(206,737)					
	Divide by 12	÷12					
Ave Monthly Average		(17,228)		See allocation of unassigned customer advances worksheet.			
		(14,866)	(6,941)	(3,539)	(2,939)	(1,447)	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

Elec	Plant	Distribution		Unassigned Advances Account 252000
		Percentage	Percentage	
Elec	WA	1,194,476,413	40.29%	(6,941)
	ID	608,900,784	20.54%	(3,539)
Gas	WA	505,863,539	17.06%	(2,939)
	ID	248,944,310	8.40%	(1,447)
Gas	OR	406,569,678	13.71%	(2,362)
	TOTAL	2,964,754,724	100.0%	(17,228)

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(13,755)			(11,636)	(2,119)
TOTALS	(\$2,133,371)	(\$938,973)	(\$1,176,257)	(\$14,575)	(\$3,566)

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		(136,433.88)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)	0.00	(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)	0.00	(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		192,118.00	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)	0.00	(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)	0.00	(2,694.40)
201904	(2,694.40)	0.00	(2,694.40)
201905	(2,694.40)	0.00	(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)	0.00	(2,020.80)
201908	(2,020.80)	0.00	(2,020.80)
201909	(2,020.80)	0.00	(2,020.80)
201910	(2,020.80)	0.00	(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00	0.00	0.00
		3,031.20	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(11,804.07)	0.00	(11,804.07)
201902	(11,804.07)	0.00	(11,804.07)
201903	(11,804.07)	0.00	(11,804.07)
201904	(11,804.07)	0.00	(11,804.07)
201905	(11,804.07)	0.00	(11,804.07)
201906	(11,804.07)	0.00	(11,804.07)
201907	(11,804.07)	0.00	(11,804.07)
201908	(11,804.07)	0.00	(11,804.07)
201909	(11,804.07)	0.00	(11,804.07)
201910	(11,804.07)	2,020.80	(9,783.27)
201911	(9,783.27)	(2,020.80)	(11,804.07)
201912	(11,804.07)	0.00	(11,804.07)
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	0.00	0.00
		0.00	

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

WA Electric	77.874%	\$1,998,574.86
WA Gas	22.126%	\$567,846.36
TOTAL		\$2,566,421.22

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	\$51,363.37
2.57%	\$14,593.65
	<u>\$65,957.03</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A.
This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139	1,529,807
G-AMTX		Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551	52,258
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563	1,713,296
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extension	584,253	0	584,253	584,253	0	584,253	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
99	407311	Regulatory Debit - AFUDC Amortization	39,066	74,617	113,683	26,824	52,355	79,179	12,242	22,262	34,504
99	407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
99	407332	Existing Meters/ERTs Excess Depreciation Deferral	10,957	0	10,957	10,957	0	10,957	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0	(222,432)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513	3,467,016
		TOTAL ADMIN & GENERAL EXPENSES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513	3,467,016

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		68.680%		31.320%
G-ALL	2	Number of Customers - AMA	100.000%		66.241%		33.759%
G-ALL	3	Direct Distribution Operating Expense	100.000%		71.453%		28.547%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		72.593%		27.407%
G-ALL	10	Actual Annual Throughput	100.000%		68.290%		31.710%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%